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Part VI
Human rights and humanitarian affairs

Section 26
Palestine refugees

(Programme 22 of the biennial programme plan for the period 2016-2017)**

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* A summary of the approved programme budget will be issued as A/70/6/Add.1.

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Overview

Table 26.1 **Financial resources**
(United States dollars)

Appropriation for 2014-2015	55 302 400
Changes in line with General Assembly resolution 69/264 (further reductions)	(240 500)
Proposal of the Secretary-General for 2016-2017[a]	55 061 900

[a] At 2014-2015 revised rates.

Table 26.2 **Post resources**

	Number	*Level*
Regular budget		
Approved for the biennium 2014-2015	150	1 USG, 1 ASG, 8 D-2, 10 D-1, 27 P-5, 60 P-4, 31 P-3, 2 P-2/1, 10 GS (OL)
Abolishment	(1)	1 P-3
Proposed for the biennium 2016-2017	149	1 USG, 1 ASG, 8 D-2, 10 D-1, 27 P-5, 60 P-4, 30 P-3, 2 P-2/1, 10 GS (OL)

Overall orientation

26.1 The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) was established within the United Nations system as a subsidiary organ of the General Assembly by the Assembly in its resolution 302 (IV), from which the Agency derives its mandate to provide assistance to Palestine refugees. Since starting operations in 1950, UNRWA has adapted and enhanced its programmes to meet the increasingly complex needs of Palestine refugees and to provide them with a measure of protection and stability amid chronic conflict in the region, within available resources. It stands ready to continue to do so during the biennium 2016-2017 in accordance with the triennial mandate that it receives from the Assembly.

26.2 UNRWA reports directly to the General Assembly. Overall advice and support regarding Agency programmes and activities are provided to the Commissioner-General by the 28-delegation Advisory Commission, which includes representatives of the Agency's major donors and host Governments. In its resolution 3331 B (XXIX), the Assembly decided that, with effect from 1 January 1975, the expenses for salaries of international staff in the service of UNRWA, which would otherwise have been charged to voluntary contributions, should be financed by the regular budget of the United Nations for the duration of the Agency's mandate.

26.3 The mission of UNRWA is to help Palestine refugees achieve their full potential in human development under the difficult circumstances in which they live, consistent with internationally agreed goals and standards. In line with this mission, as part of its medium-term strategy for the period 2016-2021, the Agency will continue to address four human development goals: a long and healthy life, acquired knowledge and skills, a decent standard of living and human rights enjoyed to the fullest, focusing on two particularly acute but related needs: a lack of enjoyment of human

Note: The following abbreviations are used in tables and charts: ASG, Assistant Secretary-General; GS, General Service; OL, Other level; PL, Principal level; RB, regular budget; USG, Under-Secretary-General; XB, extrabudgetary.

rights and transecting the intergenerational transmission of poverty. Progress towards those goals will drive UNRWA operations during the biennium 2016-2017.

26.4 Under the four goals, UNRWA aims to obtain its objectives by maintaining and improving the provision of education and health services, relief and social support, microfinance services, infrastructure and camp improvement within refugee camps, and protection, for the benefit of registered Palestine refugees in Jordan, Lebanon, the Syrian Arab Republic, the West Bank and the Gaza Strip, a population that is projected to reach 5.7 million by 2016.

26.5 The Agency also provides emergency assistance to more than 1.3 million Palestine refugees in acute distress within its areas of operations as a result of armed conflict in the occupied Palestinian territory and in neighbouring countries, humanitarian access restrictions and prolonged economic hardship in the occupied Palestinian territory and Lebanon. UNRWA will continue to provide such services, as necessary, as well as, on an exceptional and temporary basis, services to non-refugees currently displaced and in serious need of continued assistance, as mandated by the General Assembly in its resolution 2252 (ES-V) and, most recently, in its resolution 68/77.

26.6 UNRWA will also continue its efforts to mainstream protection and a gender perspective into its activities, including with a view to meeting the needs of Palestine refugee children, persons with disabilities, youth and other vulnerable groups and to further developing its protection, programming, operation and advocacy responses. These efforts will bring the Agency closer to fulfilling its obligations under relevant resolutions of the General Assembly, including paragraph 13 of resolution 68/78, the Beijing Platform for Action, the Convention on the Elimination of All Forms of Discrimination against Women, the Convention on the Rights of the Child, the Convention on the Rights of Persons with Disabilities and other applicable international instruments.

26.7 UNRWA is almost entirely dependent on voluntary funding to implement its programmes. It has contended with chronic funding shortfalls and acute funding uncertainties induced by economic and political volatility. The Agency will continue to seek the additional resources that it needs to sustain and improve the quality of the services it provides to refugees, while maintaining cost-conscious management and the operational flexibility required to respond to unforeseen disruptions to lives and livelihoods in Palestine refugee communities.

Overview of resources

26.8 The overall resources proposed for the biennium 2016-2017 for this section amount to $55,061,900 before recosting, reflecting a net decrease of $240,500 (or 0.4 per cent) compared with the appropriation for 2014-2015. Resource changes are in line with General Assembly resolution 69/264 (further reductions). The proposed reductions will not have an impact on full and effective mandate implementation.

26.9 The distribution of resources is reflected in tables 26.3 and 26.4.

Table 26.3 **Financial resources by component**
(Thousands of United States dollars)

(1) *Regular budget*

	2012-2013 expenditure	2014-2015 appropriation	Resource changes: Technical adjustment (non-recurrent biennial provision of posts)	Resource changes: New mandates and inter-component changes	Resource changes: Further reductions in line with resolution 69/264	Resource changes: Efficiencies in line with resolution 69/264	Resource changes: Total	Resource changes: Percentage	Total before recosting	Recosting	2016-2017 estimate
Programme of work	53 472.8	55 302.4	–	–	(240.5)	–	(240.5)	(0.4)	55 061.9	417.8	55 479.7

(2) *Extrabudgetary*

	2012-2013 expenditure	2014-2015 estimate	2016-2017 estimate
Programme of work	1 829 992.4	1 905 879.3	1 955 831.5
Total	**1 883 465.2**	**1 961 181.7**	**2 011 311.2**

Table 26.4 **Post resources**

	Established regular budget		Temporary: Regular budget		Temporary: Other assessed		Temporary: Extrabudgetary		Total	
Category	2014-2015	2016-2017	2014-2015	2016-2017	2014-2015	2016-2017	2014-2015	2016-2017	2014-2015	2016-2017
Professional and higher										
USG	1	1	–	–	–	–	–	–	1	1
ASG	1	1	–	–	–	–	–	–	1	1
D-2	8	8	–	–	–	–	2	2	10	10
D-1	10	10	–	–	–	–	2	2	12	12
P-5	27	27	–	–	–	–	8	8	35	35
P-4/3	91	90	–	–	–	–	57	58	148	148
P-2/1	2	2	–	–	–	–	3	3	5	5
Subtotal	**140**	**139**	**–**	**–**	**–**	**–**	**72**	**73**	**212**	**212**
General Service										
Other level	10	10	–	–	–	–	7	7	17	17
Subtotal	**10**	**10**	**–**	**–**	**–**	**–**	**7**	**7**	**17**	**17**
Total	**150**	**149**	**–**	**–**	**–**	**–**	**79**	**80**	**229**	**229**

Note: UNRWA local staff numbering 30,780, which are funded from extrabudgetary resources, are not included in the present table.

Resource changes in line with General Assembly resolution 69/264 (further reductions)

26.10 Resource changes of $240,500 are proposed in line with General Assembly resolution 69/264 under posts (decrease of $299,300) and non-post items (increase of $58,800).

26.11 The decrease of $299,300 under posts reflects the proposal to abolish one P-3 post. The proposed increase of $58,800 under non-post resources relates primarily to the use of general temporary assistance to partly fund the function of the abolished post, to be complemented by extrabudgetary resources.

Extrabudgetary resources

26.12 During the biennium 2016-2017, extrabudgetary resources estimated at $1.96 billion would complement resources from the regular budget to enable the Agency to provide assistance to Palestine refugees, taking into account the evolving operational environment in the occupied Palestinian territory. Extrabudgetary funding represents approximately 97.2 per cent of the total UNRWA biennial budget. The variance between the 2014-2015 and the 2016-2017 estimates mainly reflects the annual incremental increase for staff costs.

26.13 In order to provide humanitarian support to the more than 5 million Palestine refugees in the Syrian Arab Republic, Lebanon, Jordan, Gaza and the West Bank, whose numbers and needs are increasing steadily, UNRWA employs more than 30,780 national staff, most of whom provide front-line service delivery to Palestine refugees in education, health, relief and social services, sanitation and camp infrastructure. The continued availability of extrabudgetary resources will permit the Agency to sustain the current level of services provided to Palestine refugees in the fields of operation. UNRWA is currently financially stretched. Based on forecasted donor contributions, the Agency's income for 2015 is estimated to be $100 million below the level of its already pared-down planned expenditure. UNRWA is dependent on additional donor contributions to meet this gap since it has no financial reserves.

26.14 UNRWA is facing an unprecedented confluence of operational challenges that arguably make this the most difficult period in its 65-year history. These challenges arise from the increasingly unstable context in which UNRWA operates, a reality driven home by the long-term catastrophic conflict in the Syrian Arab Republic and the recent 50-day war in Gaza, the impact of which often spills across borders. Beyond the devastating impacts of multiple conflict-driven crises, conditions on the ground throughout the region pose an enormous challenge for Palestine refugees and UNRWA. The occupation of the Gaza Strip and the West Bank, including East Jerusalem, continue to constrain life for refugees. In Gaza, the blockade has had a ruinous effect on the economy, and the Strip is faced with the prospect of becoming unliveable unless urgent remedial action is taken. The situation for Palestine refugees in Lebanon is affected by a lack of rights and limited access to the labour market. In Jordan, Palestine refugees also face hardships, including increasing numbers of refugees living in abject poverty. These factors together point to the unsustainability of the situation of Palestine refugees, which is having a far-reaching economic, social, political and security impact in all of the Agency's fields of operation.

26.15 Against this backdrop, UNRWA faces ever-increasing demands of Palestine refugees for critical services essential to their human development in areas such as health, education, social services, protection and emergency assistance. However, the global economic recession has resulted in a situation in which voluntary contributions to UNRWA cannot keep pace with the refugees' legitimate demand for services, including during the current biennium. It is only owing to generous responses to emergency appeals that UNRWA has been able to maintain basic service delivery. However, the provision of emergency assistance veils the increase in poverty, including abject poverty, which will not lessen as emergency funds inevitably decrease. This is already occurring in the Syrian Arab Republic and may soon occur in Gaza.

26.16 In a period of such critical challenges, the Commissioner-General of UNRWA is actively considering ways to create an updated, "fit-for-purpose" management structure, which would allow the Commissioner-General and field office directors to lead the Agency through this period of

instability and change. The Agency should no longer act on an emergency-by-emergency basis. Like other United Nations agencies operating in conflict zones, the Agency needs to be able to avail itself of the expertise necessary to streamline and consolidate best practices and lessons learned across emergencies, build partnerships with relevant stakeholders and ensure efficient and effective emergency response in the future, especially through improved preparedness and contingency work and the provision of simplified and rapid Headquarters support to field offices, which lead the emergency responses. This task is made more complex because the Commissioner-General's Office is spread over three geographic areas in Amman, Jerusalem and Gaza.

26.17 UNRWA is also challenged in other areas, notably the need to provide effective and efficient administration of justice and legal support to operational issues such as neutrality. UNRWA has established its own dispute tribunal to serve the administrative review needs of its national staff. However, the necessary support system to ensure that there is efficient and effective access to justice, as mandated, is not yet fully in place. It should be recalled that UNRWA operations require complex and nuanced application of law on a wide range of substantive issues, which differ across the different areas of operation, in order to protect Palestine refugees and staff.

26.18 Another challenge relates to ensuring that the Agency's investment of approximately $33 million to reform information technology processes and systems by developing a modern enterprise resource planning platform, which will go live in April 2015, is properly managed and efficiently exploited.

26.19 In its 65-year history, through its work with Palestine refugees, UNRWA has carried out one of the most remarkable processes of human capital development in the developing world, in particular in the fields of health and education. Ensuring that these human capital development gains, which have been funded for over 65 years by States Members of the United Nations, are secured for Palestine refugees is a primary task of the Agency and one that is immensely challenging to achieve in the face of continued conflict.

Other information

26.20 UNRWA is committed to an efficient, accountable management as an essential means of improving services to refugees and sustaining the confidence of all stakeholders, including Member States. With regard to ongoing reforms, UNRWA is strengthening the framework of policies and practices that ensure that all levels of management remain accountable. One aspect of the process is the reinforcement of all components of the internal oversight function, which will continue in the biennium 2016-2017. The Agency will enhance complementarity and the scope for synergy in the oversight functions of audit, evaluation, investigation and ethics through dedicated human and systems capacity, as exemplified by six major multi-field evaluations planned during the biennium 2016-2017. Moreover, UNRWA continues to devote effort to strengthening results-based management systems and practices. This will improve the Agency's programmatic and financial performance information and transparency and provide new information for managers related to integrated risk monitoring of mitigating actions at the field and headquarters levels. The systematic and periodic reviews of strategic and operational plans are institutionalized and are essential in equipping managers and staff with the necessary management information and tools. They will strengthen the Agency's reporting to the United Nations Secretariat. Internal and external accountability will be further enhanced through improved financial, human resources and logistical performance reporting. With the implementation of a new enterprise resource planning system, operational units and managers will be provided with the detailed and timely information required to deliver efficient results. To that end, the Agency continues to implement the system, with the realization phase anticipated in 2015 and a fully operational and comprehensive tool for improved management of resources in place by 2016.

26.21 The Agency will maintain the results-based monitoring system and expand it to include systematic monitoring and reporting of audit and evaluation action. Key evaluations over the past years have included the midterm evaluation of the medium-term strategy of UNRWA, which led to a revised approach to the development of the next medium-term strategy, and the evaluation of the family health team approach, the key element of the health reform, which assured the Department of Health that the shift towards family health had improved services for Palestine refugees. The upcoming evaluation plan is aligned with the medium-term strategy in terms of coverage of strategic areas and duration (2016-2021). For the biennium 2016-2017, the following high-level evaluations are planned: in 2016, evaluation of the occupied Palestine territory emergency appeal, lessons learned in the Syrian crisis, evaluation of the education management information system, final evaluation of the medium-term strategy and results-based management, and evaluation of general medical insurance; in 2017, final evaluation of the health reform, impact evaluation of the education reform, evaluation of the microfinance programme and evaluation of the UNRWA management information systems.

26.22 The core inter-agency partnerships of UNRWA date to its founding in 1949, when the United Nations Educational, Scientific and Cultural Organization and the World Health Organization helped to establish norms for the UNRWA education and health programmes. Both organizations continue to furnish strategic assistance to UNRWA. The Agency continues to interact regularly with the United Nations country teams and their member organizations to improve synergies, in particular in the area of service delivery, in keeping with the respective organizational mandates. UNRWA also maintains and has expanded a number of partnerships with non-governmental organizations through memorandums of understanding in order to maximize its technical capacity to deliver more effective and efficient results in key service delivery areas.

26.23 Pursuant to General Assembly resolution 58/269, resources identified for the conduct of monitoring and evaluation activities are estimated at $3,120,800, including: (a) $2,120,800 from the regular budget for a total of 144 work-months at the Professional level (48 work-months for evaluation and 96 work-months for monitoring); and (b) $1,000,000 from extrabudgetary resources for consultants and other costs.

Programme of work

Subprogramme 1
A long and healthy life

26.24 Substantive responsibility for this subprogramme is vested within the Department of Health and the Department of Infrastructure and Camp Improvement. The subprogramme will be implemented in accordance with the strategy detailed under subprogramme 1 of programme 22 of the biennial programme plan for the period 2016-2017.

Table 26.5 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To protect, preserve and promote the health status of Palestine refugees

Expected accomplishments of the Secretariat	*Indicators of achievement*		*Performance measures*		
			2016-2017	*2014-2015*	*2012-2013*
(a) Universal access to quality, comprehensive primary health care	Increased access to comprehensive primary health-care services, including medication	Target	25	23	25
		Estimate		25	25
	[rate of antibiotic prescription]	Actual			26
(b) Protection and promotion of family health	Percentage of women attending at least four antenatal care visits maintained	Target	92	92	–
		Estimate		92	90
		Actual			90
(c) Prevention and control of diseases	(i) Immunization coverage rate against vaccine-preventable diseases maintained	Target	99	99	99
		Estimate		99	99
		Actual			99
	(ii) Percentage of shelters connected to the public water network maintained	Target	100	100	100
		Estimate		100	100
		Actual			100
	(iii) Increase in the percentage of shelters connected to the public sewerage network	Target	88	95	94
		Estimate		87	94
		Actual			84

External factors

26.25 The subprogramme is expected to achieve its objective and expected accomplishments on the assumption that:

(a) The cost of services and supplies promulgated by the host authorities does not suddenly increase, resulting in unplanned expenditures, especially in reimbursement of hospitalization services;

(b) Funding shortfalls do not limit the Agency's ability to cope with the increased burden of chronic diseases and provision of services to people with special health needs;

(c) Crisis situations resulting in deterioration in health and nutritional status of the population and the current adverse conditions of security and access in the Syrian Arab Republic, the West Bank and Gaza do not hinder implementation of projects.

Outputs

26.26 During the biennium 2016-2017, the following outputs will be delivered:

(a) Provision of 19 million outpatient medical consultations to refugees, of which 384,000 will be consultations with specialists, at the 137 Agency clinics for the treatment of acute and chronic diseases;

(b) Provision of antenatal, post-natal and family planning services, including screening for anaemia and provision of iron and vitamin supplements to 782,000 clients;

(c) Provision of infant and child health care and school health services for more than 1,518,000 children (children from birth to 5 years of age and schoolchildren), including immunization for all registered children below 2 years of age with primary and booster vaccines;

(d) Screening for hypertension and diabetes mellitus for persons over 40 years of age at UNRWA health centres and provision of services to 215,000 patients suffering from non-communicable diseases;

(e) Training and recruiting of staff to ensure that health professionals, including health managers, have the right skills and capabilities, in particular in the area of new management practices, gender mainstreaming and protection issues;

(f) Further development of the health information management system and computerization at the primary health-care facility level with links to field offices and headquarters;

(g) Enhancement of health operational research through the conduct of periodic surveys to monitor health conditions and answer health questions related to the most vulnerable groups and to specific emerging situations;

(h) Rehabilitation or replacement of defective parts of the water supply, sewerage and drainage systems and construction of new networks in priority areas, based on a situation analysis of the adequacy of the systems in place;

(i) In coordination with host Governments' partners, the development of new sources of drinking water to meet needs of refugees in accordance with the World Health Organization guidelines and local standards.

Subprogramme 2
Acquired knowledge and skills

26.27 Substantive responsibility for this subprogramme is vested within the Department of Education and the Department of Infrastructure and Camp Improvement. The subprogramme will be implemented in accordance with the strategy detailed under subprogramme 2 of programme 22 of the biennial programme plan for the period 2016-2017.

Table 26.6 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To meet the basic educational needs of Palestine refugees, in particular children and youth, and to improve their educational opportunities

Expected accomplishments of the Secretariat	*Indicators of achievement*		*Performance measures*		
			2016-2017	*2014-2015*	*2012-2013*
(a) Universal access to basic education	(i) Reduced dropout rate of pupils in the elementary education cycle	Target	1.8	0.4	0.35
		Estimate		1.9	0.4
		Actual			2.3
	(ii) Reduced dropout rate of pupils in the preparatory education cycle	Target	5.0	2.4	2.5
		Estimate		5.1	2.4
		Actual			5.4
(b) Improved educational quality and outcomes against set standards	Increase in the mean score obtained by students in the monitoring of learning achievement tests [percentage]	Target	43	–	–
		Estimate		42	–
		Actual			40

External factors

26.28 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that:

(a) Political, social and economic conditions in the host countries do not worsen;

(b) Funding shortfalls do not limit the Agency's ability to meet the basic educational needs of the Palestine refugees;

(c) Alignment between host countries and the Agency is maintained;

(d) Crisis situations do not further worsen, negatively affecting educational attainment levels.

Outputs

26.29 During the biennium 2016-2017, the following outputs will be delivered:

(a) Provision of general education to approximately 500,000 eligible refugee children in nearly 700 UNRWA elementary and preparatory schools (and secondary education in Lebanon);

(b) Qualitative and quantitative research in the areas of classroom observation, drop-outs and monitoring learning achievement to identify and address the key factors impacting quality education;

(c) Implementation, monitoring and evaluation of teacher policies and strengthening the organizational professional support structure and professional development programmes for approximately 22,000 teachers;

(d) Implementation, monitoring and evaluation of inclusive education policies and diagnostic tools to identify and support 500,000 children, including through the provision of psychosocial support;

(e) Implementation, monitoring and evaluation of curriculum review strategies and tools to ensure alignment with education programme objectives and with United Nations values;

(f) Implementation of human rights conflict resolution and tolerance education policies, strategies and toolkits in 700 schools;

(g) Implementation of the information and communications technologies in education strategy in 700 schools to enhance teaching and learning;

(h) Implementation of the Agency-wide education management information system in 700 schools to strengthen programme planning and management;

(i) Implementation of learning achievement monitoring tests in all schools offering grades four and eight, for 60,000 students;

(j) Maintenance of nearly 700 schools and construction or renovation of educational facilities.

Subprogramme 3
A decent standard of living

26.30 Substantive responsibility for this subprogramme is vested within the Department of Relief and Social Services, the Microfinance Department, the Department of Education and the Department of Infrastructure and Camp Improvement. The subprogramme will be implemented in accordance with the strategy detailed under subprogramme 3 of programme 22 of the biennial programme plan for the period 2016-2017.

Table 26.7 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To improve the standard of living of Palestine refugees through services provided to the poor and vulnerable

Expected accomplishments of the Secretariat	*Indicators of achievement*		*Performance measures*		
			2016-2017	*2014-2015*	*2012-2013*
(a) Reduced poverty among the poorest Palestine refugees	Increased percentage of abject poor among the beneficiaries of the UNRWA social safety net programme	Target	62	59	56
		Estimate		59	56
		Actual			56
(b) Sustained access to employment for Palestine refugees	Female and male employment rates for graduates within 12 months of graduation maintained [percentage female/male employment]	Target	75/78	80/78	77/85
		Estimate		75/78	80/78
		Actual			75/78
(c) Substandard camp infrastructure and accommodation upgraded	Increased number of refugee families living in rehabilitated shelters	Target	10 000	–	–
		Estimate		11 753	–
		Actual			1 368
(d) Inclusive financial services and access to credit and savings facilities are increased	(i) Increase in the value of loans disbursed	Target	125 000 000	246 000 000	170 000 000
		Estimate		89 000 000	174 000 000
		Actual		–	68 000 000
	(ii) Increase in the number of loans disbursed	Target	136 847	246 000	150 000
		Estimate		94 392	174 000
		Actual			59 443

External factors

26.31 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that:

(a) Economic conditions and poverty levels, including long-term poverty, compounded by the effects of emergencies, which impact the most vulnerable, do not further deteriorate;

(b) Funding shortfalls do not limit the Agency's ability to mitigate the poverty of the poorest refugees;

(c) The political and security situation does not change to the degree that it may affect the openness of channels of communication with relevant authorities or their current level of ability and willingness to support the Agency;

(d) Host countries facilitate the Agency's access to their available information systems, enabling the subprogramme to better identify poverty, unemployment and labour market trends and improve its intervention to better respond to the needs of the poorest refugees;

(e) The global economic crisis does not further affect the regional economy and labour market absorption rates and host countries' policies do not further restrict employment opportunities for Palestine refugees.

Outputs

26.32 During the biennium 2016-2017, the following outputs will be delivered:

(a) Provision of a social safety net to the most vulnerable refugees, including direct support to approximately 300,000 refugees each year;

(b) Provision of short-term emergency assistance to vulnerable refugees affected by small-scale family emergencies and national crises, focusing on greater harmonization between emergency and social safety net assistance;

(c) Provision of training in technical and vocational skills to 7,000 students per year, of whom 40 per cent are women;

(d) Provision of counselling and appropriate career guidance to 3,500 technical and vocational training graduates and 10,000 school students;

(e) Implementation of the technical vocational education training strategy to enhance the quality, relevance and effectiveness of the technical vocational education training programme by increasing employability to 75 per cent;

(f) Establishment of a clear baseline of the number of shelters that need rehabilitation in all camps;

(g) Rehabilitation of 4,500 substandard shelters;

(h) Implementation, monitoring and evaluation of human rights and conflict resolution training policies as well as strategies and toolkits for all vocational training centres and education science faculties;

(i) Building the capacity of partners of the relief and social services to deliver a holistic package of services to the most vulnerable refugees, including those in poverty and those who are socially marginalized because of gender, disability, gender-based violence and emergency situations;

(j) Establishment of inclusive self-sufficient financial systems that serve the most vulnerable by broadening the microfinance outreach and diversifying the product range;

(k) Improvement of registration services through a web-based database that provides real-time data and a tracking system and protects and preserves Palestine refugee records.

Subprogramme 4
Human rights enjoyed to the fullest

26.33 Substantive responsibility for this subprogramme is vested within the Department of Relief and Social Services, the Microfinance Department, the Department of Education and the Department of Infrastructure and Camp Improvement. The subprogramme will be implemented in accordance with the strategy detailed under subprogramme 4 of programme 22 of the biennial programme plan for the period 2016-2017.

Table 26.8 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

Objective of the Organization: To safeguard and advance the rights of Palestine refugees

Expected accomplishments of the Secretariat	*Indicators of achievement*		*Performance measures*		
			2016-2017	*2014-2015*	*2012-2013*
(a) Increased awareness and respect for the rights of the Palestine refugees	Increased percentage of UNRWA written interventions on rights issues that received positive responses from the authorities	Target	50	–	–
		Estimate		40	–
		Actual			35
(b) Rights, safety and dignity of Palestine refugees promoted and protected	Strengthened degree of mainstreaming of UNRWA protection standards in service delivery [percentage]	Target	64	–	–
		Estimate		55	–
		Actual			49
(c) Palestine refugee status and eligibility to UNRWA services protected	Percentage of new inscriptions meeting UNRWA standards maintained	Target	99	–	–
		Estimate		99	–
		Actual			99

External factors

26.34 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that:

(a) External interlocutors continue to accept and respond to interventions by UNRWA on protection-related issues;

(b) Host and other relevant Governments adhere to their responsibilities under international law, including relevant international instruments to which they are parties;

(c) Funding shortfalls do not limit the Agency's ability to advance and protect the rights of Palestine refugees.

Outputs

26.35 During the biennium 2016-2017, the following outputs will be delivered:

(a) Increased respect for protection principles in the Agency's programming and service delivery, including through training and awareness-raising delivered to staff at all levels;

(b) Increased respect and protection of the rights of Palestine refugees by the relevant authorities, including through the development of an enhanced network of interlocutors to whom UNRWA systematically submits interventions;

(c) Establishment of referral systems for gender-based violence survivors in all UNRWA fields of operation.

26.36 The distribution of resources is reflected in table 26.9.

Table 26.9 **Resource requirements**

	Resources (thousands of United States dollars)		*Posts*	
	2014-2015	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
Regular budget				
Post	55 245.7	54 946.4	150	149
Non-post	56.7	115.5	–	–
Subtotal	**55 302.4**	**55 061.9**	**150**	**149**
Extrabudgetary[a]	1 905 879.3	1 955 831.5	79	80
Total	**1 961 181.7**	**2 010 893.4**	**229**	**229**

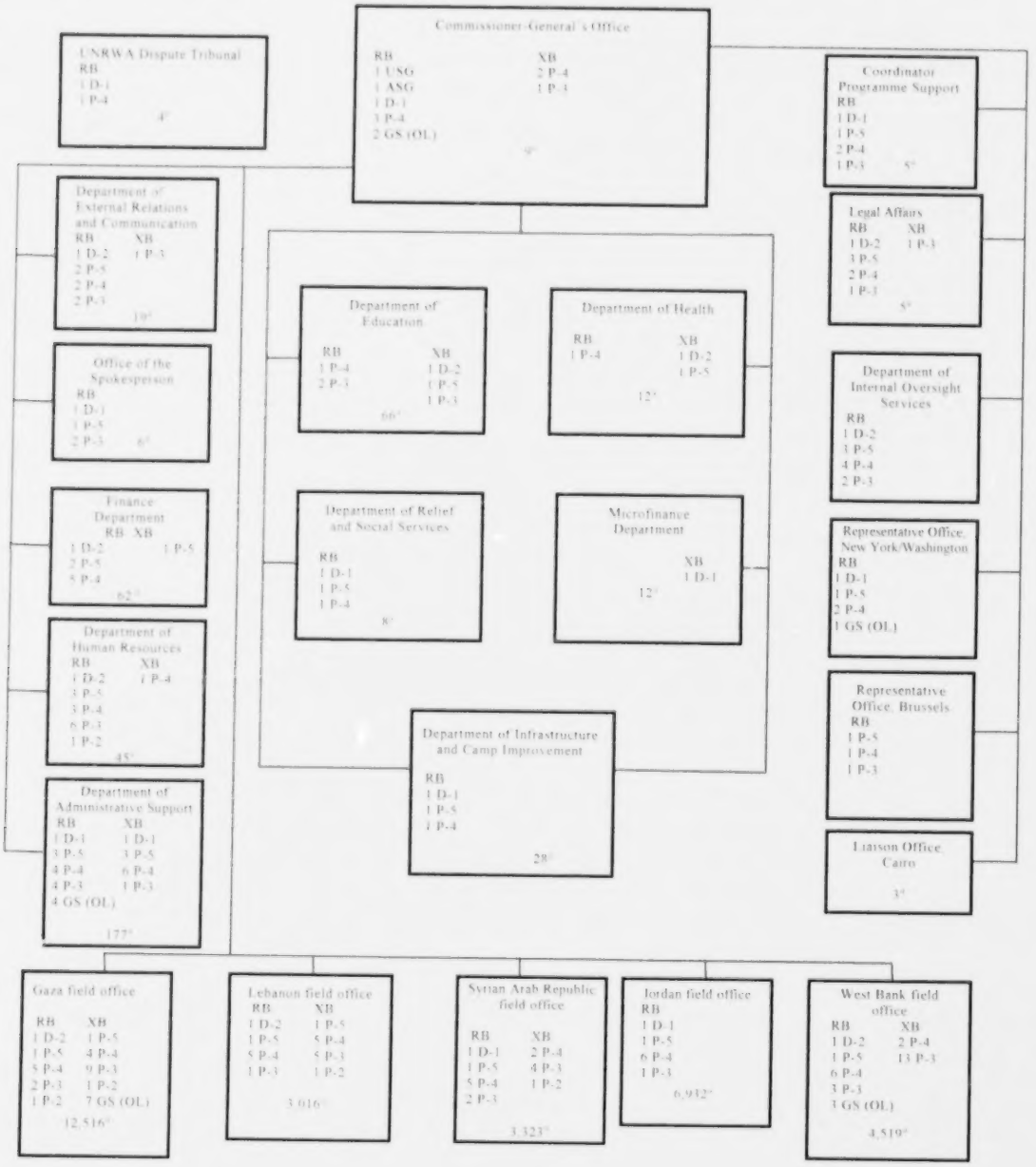
[a] UNRWA local staffing numbering 30,780 are funded from extrabudgetary resources.

26.37 The amount of $55,061,900 provides for 149 international posts and for general temporary assistance. The net decrease of $240,500 is due to the proposed abolishment of one post ($299,300) in line with General Assembly resolution 69/264 (further reductions), offset in part by an increase of $58,800 under general temporary assistance to partly fund the functions of the post proposed for abolition, which will be complemented by extrabudgetary resources.

26.38 During the biennium 2016-2017, the Agency projects that $1.96 billion of extrabudgetary resources will be required, in large part as a result of its strategic plan, which will enable it to provide assistance to Palestine refugees, and taking into account the evolving operational environment in the occupied Palestinian territory.

Annex I

Organizational structure and post distribution for the biennium 2016-2017



Note: There are 80 international posts that are funded through extrabudgetary resources.

[a] Local posts (XB).

Annex II

Summary of follow-up action taken to implement relevant recommendations of the oversight bodies

Brief description of the recommendation	*Action taken to implement the recommendation*
Board of Auditors	
(A/69/5/Add.4, chap. II)	
UNRWA agreed with the Board's recommendation that it: (a) identify specific IPSAS requirements that are more important for the preparation of financial statements and conduct training for staff of the Finance Department and other departments in order to enhance compliance; and (b) improve coordination between the Finance Department and other departments during the preparation of financial statements to ensure reliability and completeness of reported balances (para. 31).	IPSAS was fully implemented by UNRWA in 2012. During the 12-month establishment phase, the specific IPSAS requirements relevant to operational staff and other applicable departments were identified and subsequently implemented. UNRWA agrees to utilize its knowledge of the IPSAS requirements: (a) to conduct relevant training for the staff concerned in order to enhance compliance with IPSAS requirements; and (b) further improve coordination among the Finance Department and all relevant departments during the preparation of financial statements.
UNRWA agreed with the Board's recommendation that it expedite the evaluation process and adjust the opening and closing inventory balances accordingly to comply with IPSAS 12 (para. 58).	UNRWA is in the process of developing policies and procedures relating to inventory and non-inventory goods in alignment with the enterprise resource planning system that will go live during 2015. These procedures will be in accordance with IPSAS standards and take into account the recommendations by the Board of Auditors.
UNRWA agreed with the Board's recommendation that it indicate the financial resources required for each strategic objective in the headquarters and field implementation plans for effective results evaluation (para. 85).	The recommendation is noted as the Agency develops a planning framework to best complement its new medium-term strategy for 2016-2021.
The Board recommends that UNRWA include the goal on internal governance and support in the upcoming medium-term strategy for 2016-2021 for consistency with the implementation plans for headquarters and the field and the biennium budget (para. 89).	The new medium-term strategy for 2016-2021 will have a revised results framework which will include a management effectiveness component.
UNRWA agreed with the Board's recommendation that it: (a) monitor the current trend with regard to programme support costs and ensure that the amount charged is in line with the approved standard rate; and (b) ensure that any deviation from the standard rate is agreed to by donors and approved by the Director of Finance on the basis of a valid and documented justification (para. 97).	Any exceptional deviations from standard rates of programme support as set out in the budget technical instructions, such as those requested by specific donors to the Nahr el-Bared refugee camp project, are subject to approval by the Director of Finance based on written justification provided by the Department of External Relations and Communication.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Board recommends that UNRWA review the staff table by performing detailed assessments so as to eliminate redundant posts and identify key posts that need to be filled in a timely manner in order to enhance the delivery of services to refugees (para. 121).	The staffing resources are reviewed regularly. The annual class formation exercise reviews the allocation of education staff, which represents two thirds of the Agency's staff. Regular staffing reviews are conducted in other departments as necessary. The indicated long vacancy periods are misleading, as it should be noted that not all posts on the staffing table are actually funded. Furthermore, the operational reality in areas such as the Syrian Arab Republic often does not allow UNRWA to fill vacant posts; however, the posts are still needed in the long term and cannot be abolished.
UNRWA agreed with the Board's recommendation to expedite the planned initiatives to reduce the length of the recruitment process and to enhance the timely delivery of services to refugees (para. 126).	These recommendations are based on observations in the Lebanon field office. The Lebanon field office indicated that the following initiatives were planned: (a) preparation of an annual recruitment plan; (b) weekly updates to departments; and (c) regular meetings with departments. The annual recruitment plan is being prepared, the weekly updates and regular meetings are ongoing.
The Board recommends that UNRWA actively follow up with the Executive Office of the Secretary-General and the power service provider, to find a lasting solution to the settlement of the electricity bills, to avoid the risk of power disconnection in refugee camps (para. 130).	The recommendation relates to the general position of Palestine refugees in Lebanon. UNRWA is not responsible for settling any individual debts of Palestine refugees, including fees for power consumption, whether inside or outside the camps. There is no time limit for settlement implementation, since this is an issue that will be settled politically rather than legally. UNRWA is coordinating with the appropriate authorities on this matter.
UNRWA agreed with the Board's recommendation that sufficient time be allocated for internal information technology staff to support the monthly closing of accounts and the preparation of annual financial statements and other management reports (para. 137).	UNRWA has increased the number of consultants to assist in carrying out the closing of accounts and reporting. There are now three consultants on site and a dedicated offshore team supporting them.
The Board recommends that UNRWA: (a) enhance communication among project governance stakeholders to expedite decision-making by the project sponsors board and avoid further delays; and (b) through the project governance structure, re-emphasize the need to achieve the level of reusability of components from the World Food Programme WINGS II system as defined in the project charter (para. 143).	The recommendation has been implemented. The project governance team meets monthly to take decisions, a biweekly progress report is distributed and periodic meetings are held with key stakeholders to ensure timely decision-making. A change control process and software tool are in place to strengthen change control and enforce the reusability of the World Food Programme WINGS II system.

Brief description of the recommendation	*Action taken to implement the recommendation*
The Board recommends that UNRWA: (a) enforce compliance with technical instruction No. 7 by regularly updating the disaster recovery plan to incorporate any changes in the information and communications technology environment; and (b) expedite the update of the backup procedure instruction and update the disaster recovery plan to reflect changes in the information and communications technology infrastructure (para. 159).	The update of the disaster recovery plan in compliance with technical instruction No. 7 was completed in August 2014 and was tested in September 2014. The update of the backup procedure under technical instruction No. 6 was completed in September 2014.
UNRWA agreed with the Board's recommendation that it: (a) develop appropriate procedures for erasing information contained in information and communications technology equipment, taking into consideration the sensitivity of the information being handed over to the disposal authorities; and (b) develop security guidelines based on good practices for protecting critical information on mobile devices (para. 164).	The current procedures and technical solutions are being assessed in order to issue updated policy and technical instructions. Implementation is now planned for the second quarter of 2015.
The Board recommends that UNRWA: (a) through its field and department directors, ensure that investigation cases are recorded in the case management system accurately and on a timely basis; and (b) recruit additional professional investigators who would report directly to the Investigations Division of the Department of Internal Oversight Services and supervise staff involved in investigations at the field offices (para. 170).	UNRWA will put in place a mechanism to monitor whether the case management system is completed on a timely basis and the data is complete and accurate. With respect to additional professional investigators, the Department of Internal Oversight Services completed the recruitment of two P-3 professional investigators in 2014 to strengthen the support it can provide to field-led investigations. In accordance with the organizational directive of the Department of Internal Oversight Services, these investigators will provide technical advice, guidance and training to field staff that carry out the investigations supervised by field directors. The extent to which the investigators would be directly involved in supervising field staff carrying out investigations is a matter that would depend on the nature of the case and would be discussed and agreed between the Department of Internal Oversight Services and the field director, as and when the need arose. The need for additional investigators will be assessed on a regular basis through the annual workplan of the Department of Internal Oversight Services.

Brief description of the recommendation	*Action taken to implement the recommendation*
UNRWA agreed with the Board's recommendation that it: (a) expedite the finalization of the evaluation framework to guide and support the evaluation functions within UNRWA; and (b) review the current practice of handling evaluation activities at headquarters departments and field offices on an ad hoc basis with a view to improving the evaluation function (para. 174).	The evaluation architecture was finalized and presented to the Advisory Committee on Internal Oversight in November 2014. The Advisory Committee recommended that UNRWA revise the architecture slightly and circulate it to stakeholders in UNRWA. The Evaluation Division is working on the second revision of the evaluation architecture and plans to circulate it internally and then present it at the next meeting of the Advisory Committee, in March 2015. The Evaluation Division has engaged a consultant to help it develop standard operating procedures for evaluation activities of headquarters departments and field offices. This work is planned to be completed in June 2015.
The Board recommends that UNRWA enhance the internal control system by expediting the implementation of high-risk internal audit recommendations (para. 180).	As part of its semi-annual audit recommendation follow-up process, the Department of Internal Oversight Services will continue to focus the management's attention on addressing the open high-risk recommendations.

Annex III

Outputs included in the biennium 2014-2015 not to be delivered in 2016-2017

A/68/6 (Sect. 26), paragraph	*Output*	*Quantity*	*Reason for discontinuation*
Subprogramme 2. Acquired knowledge and skills			
26.21 (d)	Establishment of a policy framework and diagnostic tools to identify and support children with special needs and those at risk of dropping out	1	Completed
	Subtotal	**1**	
Subprogramme 3. A decent standard of living			
26.23 (c), (d), (e)	Provision of 185,000 business loans, 2,000 housing and 59,000 consumer loans to 100,000 refugees, of which 35 per cent are women and 30 per cent are youth	3	Streamlined. The activity being reported on was covered in three similar outputs in the programme budget for 2014-2015. As these were all dealing with building and broadening outreach of microfinance, it is proposed to eliminate these outputs. The activities continue to be captured under the output 26.32 (j) for the biennium 2016-2017
	Expansion of the network of microfinance branch offices to 31 to cover major cities and towns where there are large refugee populations		
	Diversification of the Agency's loan products in all locations and continuation of internal reforms designed to consolidate the microfinance programme's financial self-sufficiency and long-term transformation		
	Subtotal	**3**	
	Total	**4**	